

111TH CONGRESS
1ST SESSION

S. 329

To amend the Internal Revenue Code of 1986 to extend the nonbusiness energy property credit for property placed in service during 2008.

IN THE SENATE OF THE UNITED STATES

JANUARY 26, 2009

Mr. LEAHY introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to extend the nonbusiness energy property credit for property placed in service during 2008.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXTENSION OF NONBUSINESS ENERGY PROP-**
4 **ERTY CREDIT FOR PROPERTY PLACED IN**
5 **SERVICE DURING 2008.**

6 (a) IN GENERAL.—Subsection (g) of section 25C of
7 the Internal Revenue Code of 1986 is amended to read
8 as follows:

1 “(g) TERMINATION.—This section shall not apply
2 with respect to any property placed in service after Decem-
3 ber 31, 2009.”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 this section shall apply to property placed in service after
6 December 31, 2007.

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